



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Edmund Lee Joyner
DOCKET NO.: 21-07234.001-R-1
PARCEL NO.: 05-08-204-028

The parties of record before the Property Tax Appeal Board are Edmund Lee Joyner, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.¹

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$36,760
IMPR.: \$96,430
TOTAL: \$133,190

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a split-level dwelling of frame and masonry exterior construction with 1,600 square feet of living area. The dwelling was constructed in 1980. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 560 square foot garage. The property has a 21,820 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .76 to 1.35 miles from the subject, none of which have the same assessment neighborhood code as the subject. The comparables are described as split-level dwellings built from 1964 to 1985 ranging in size from 1,442 to 1,494 square feet of living area. The comparables have basements with finished area.

¹ The parties agreed to waive the scheduled virtual hearing for this case and have the case written on the record.

One comparable has central air conditioning and each comparable has a garage ranging in size from 440 to 594 square feet of building area. The comparables sold from September 2020 to September 2021 for prices ranging from \$205,000 to \$362,000 or from \$142.16 to \$249.48 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,660. The subject's assessment reflects a market value of \$429,734 or \$268.58 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted a spreadsheet of the appellant's comparable sales.

In support of its contention of the correct assessment the board of review submitted information prepared by the township assessor on four comparable sales located within .41 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are reported to have sites ranging in size from approximately 7,277 to 14,556 square feet of land area. The comparables are improved with split-level dwellings of frame exterior construction that range in size from 1,172 to 1,320 square feet of living area. The dwellings were built from 1951 to 1990. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 480 to 552 square feet of building area. One comparable has a fireplace. The comparables sold from July 2019 to June 2021 for prices ranging from \$299,900 to \$342,000 or from \$242.42 to \$291.81 per square foot of living area, land included. Comparables #1 and #4 were reported to be multi-parcel sales. The board of review also provided a map of both parties' comparables in relation to the subject property along with property record cards and exterior photographs. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the counsel for the appellant contended the board of review comparables are not comparable due to differences in dwelling size, age and/or is a remote 2019 sale.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds based on the evidence in the record that a reduction in the subject's assessment is warranted.

The Board finds the parties submitted eight comparable sales to support their respective positions, none of which are truly similar to the subject due to differences in location, age, dwelling size and some features. Nevertheless, the Board gives less weight to the appellant's comparables #2, #3 and #4 due to their distant locations being over 1 mile away from the subject. The Board gives less weight to board of review comparables #1 and #4 as each was reported to

be a multi-parcel sale. Furthermore, board of review comparable #1 sold less proximate in time to the January 1, 2021 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparable #1 as well as board of review comparables #2 and #3 which have varying degrees of similarity to the subject in location, age, dwelling size, and features. These comparables sold from October 2020 to June 2021 for prices ranging from \$299,900 to \$362,000 or from \$245.02 to \$268.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$429,734 or \$268.58 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

November 21, 2023



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Edmund Lee Joyner, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187